

# HOUSE BILL No. 1102

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-3.1-31.

**Synopsis:** Tax credit for volunteer health care service. Provides a credit against adjusted gross income tax liability to health care professionals who provide volunteer health care service. Provides that the credit is equal to \$50 per hour of volunteer health care service provided by the health care professional, up to a maximum of \$5,000 per taxable year.

**Effective:** January 1, 2008.

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**Koch**

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January 8, 2007, read first time and referred to Committee on Rules and Legislative Procedures.

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Introduced

First Regular Session 115th General Assembly (2007)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2006 Regular Session of the General Assembly.

## HOUSE BILL No. 1102

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

*Be it enacted by the General Assembly of the State of Indiana:*

1 SECTION 1. IC 6-3.1-31 IS ADDED TO THE INDIANA CODE  
2 AS A **NEW** CHAPTER TO READ AS FOLLOWS [EFFECTIVE  
3 JANUARY 1, 2008]:

4 **Chapter 31. Credit for Volunteer Health Care Service**

5 **Sec. 1.** As used in this chapter, "health care facility" has the  
6 meaning set forth in IC 16-18-2-161.

7 **Sec. 2.** As used in this chapter, "health care professional" has  
8 the meaning set forth in IC 16-27-1-1.

9 **Sec. 3. (a)** As used in this chapter, "volunteer health care  
10 service" means health care service provided on a volunteer basis  
11 by a health care professional at or on behalf of a health care  
12 facility.

13 **(b)** The term does not include health care service:

14 **(1)** outside the scope of the health care professional's license  
15 under IC 25; or

16 **(2)** for which either the health care professional or the health  
17 care facility receives compensation.

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1        **Sec. 4. (a) Each taxable year, an individual who is a health care**  
 2        **professional may claim a credit against the individual's adjusted**  
 3        **gross income tax liability for volunteer health care service that the**  
 4        **individual provides during the taxable year.**

5        **(b) Subject to subsection (c), the amount of the credit to which**  
 6        **an individual is entitled under this section in each taxable year is:**

7                **(1) fifty dollars (\$50); multiplied by**

8                **(2) the total number of hours of volunteer health care service**  
 9                **that the individual provides during the taxable year.**

10        **(c) The amount of the credit that an individual may claim under**  
 11        **this section may not exceed five thousand dollars (\$5,000) for each**  
 12        **taxable year.**

13        **Sec. 5. (a) If the credit provided by this chapter exceeds a**  
 14        **taxpayer's adjusted gross income tax liability for the taxable year**  
 15        **in which the credit is first claimed, the taxpayer may carry the**  
 16        **excess forward to succeeding taxable years and apply the excess as**  
 17        **a credit against the taxpayer's adjusted gross income tax liability**  
 18        **during those taxable years. Each time that the credit is carried**  
 19        **forward to a succeeding taxable year, the credit is to be reduced by**  
 20        **the amount that was used as a credit during the immediately**  
 21        **preceding taxable year. The credit provided by this chapter may be**  
 22        **carried forward and applied to succeeding taxable years for five (5)**  
 23        **taxable years following the taxable year in which the credit was**  
 24        **originally claimed.**

25        **(b) A taxpayer is not entitled to a carryback or refund of any**  
 26        **unused credit.**

27        **Sec. 6. On or before January 31 of each year, each health care**  
 28        **facility conducting business in Indiana shall furnish a written**  
 29        **statement to each health care professional who provided volunteer**  
 30        **health care service at or on behalf of the health care facility during**  
 31        **the previous calendar year. The statement must include the**  
 32        **following:**

33                **(1) The name of the health care facility.**

34                **(2) The name of the health care professional.**

35                **(3) The dates on which the health care professional provided**  
 36                **volunteer health care service.**

37                **(4) For each date on which the health care professional**  
 38                **provided volunteer health care service, the number of hours**  
 39                **of volunteer health care service that the health care**  
 40                **professional provided.**

41                **(5) The total number of hours of volunteer health care service**  
 42                **that the health care professional provided at or on behalf of**

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1 the health care facility for the calendar year.

2 (6) Any additional information required by the department.

3 Sec. 7. To obtain the credit provided by this chapter, a taxpayer  
4 must claim the credit on the taxpayer's state tax return in the  
5 manner prescribed by the department. The taxpayer must submit  
6 to the department all information that the department determines  
7 is necessary for the calculation of the credit provided by this  
8 chapter.

9 SECTION 2. [EFFECTIVE JANUARY 1, 2008] IC 6-3.1-31, as  
10 added by this act, applies only to taxable years beginning after  
11 December 31, 2007.

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